

DEC 19 '06 -10 10 AM

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.

SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

20036

OF COUNSEL
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(202) 393-2266

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December 19, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Equipment Lease, dated as of December 19, 2006, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: NRG Energy Railcar Statutory, Trust V,
acting through U.S. Bank Trust National
Association as Owner Trustee
225 Asylum Street, 23rd Floor
Hartford, CT 06103

Lessee: NRG Power Marketing, Inc.
211 Carnegie Center
Princeton, NJ 08540

Mr. Vernon A. Williams
December 19, 2006
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A description of the railroad equipment covered by the enclosed document is:

135 railcars: TGNX 31553 – TGNX 31687.

A short summary of the document to appear in the index is:

Memorandum of Equipment Lease.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

RECORDATION NO. 26709 FILED

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SURFACE TRANSPORTATION BOARD

NRG ENERGY RAILCAR STATUTORY TRUST V

MEMORANDUM OF EQUIPMENT LEASE

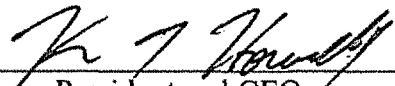
Memorandum of Equipment Lease made and entered into on December 19, 2006 by and between NRG Power Marketing Inc., a Delaware corporation ("*Lessee*") and NRG Energy Railcar Statutory Trust V, acting through U.S. Bank Trust National Association, not in its individual capacity but solely as Owner Trustee ("*Lessor*").

WITNESSETH

The undersigned have entered into that certain Equipment Lease (the "*Lease*"), dated as of December 19, 2006, and Equipment Schedule No. 1 thereto dated as of December 19, 2006, whereby the Lessor has agreed to lease to the Lessee and the Lessee has agreed to lease from the Lessor certain railcars bearing road numbers as listed on Exhibit A attached hereto, subject to the term defined in said Lease.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed by their respective officers duly authorized as of Dec 19, 2006

NRG Power Marketing Inc., as Lessee

By: 
Its: Chairman, President and CEO

Address: 211 Carnegie Center
Princeton, NJ 08540
Attention: Kevin T. Howell

NRG ENERGY RAILCAR STATUTORY
TRUST __, acting through U.S. Bank Trust
National Association, not in its individual
capacity but solely in its
capacity as Owner Trustee

By: _____
Its: _____

Address

STATE OF)
) SS:
COUNTY OF)

On this, the _____ day of _____ 200_, before, a Notary Public in and for said County and State, personally appeared _____, who being by me duly sworn, says that (s)he is the _____ of U.S. Bank Trust National Association, that said instrument was signed on _____, 200_ on behalf of said company by authority of its _____, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

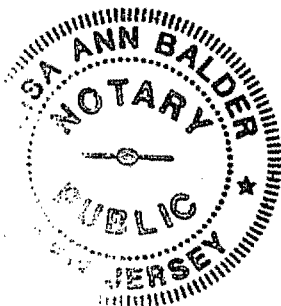
IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name:
Notary Public
My Commission Expires:
Residing in _____

STATE OF NEW JERSEY)
) SS:
COUNTY OF MERCER)

On this, the 15th day of November 2006, before me, a Notary Public in and for said County and State, personally appeared Kevin T. Howell, who being by me duly sworn, says that he is the Chairman, President and CEO of NRG Power Marketing Inc. that said instrument was signed on November 15th, 2006 on behalf of said company by authority of its board, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



Lisa A. Balder
Name: Lisa A. Balder
Notary Public
My Commission Expires: 11/23/2009
Residing in Mercer County, NJ

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed by their respective officers duly authorized as of _____, 200_.

NRG Power Marketing Inc., as Lessee


By: _____

Its: _____

Address

Attention:

NRG ENERGY RAILCAR STATUTORY
TRUST_, acting through U.S. Bank Trust
National Association, not in its individual
capacity but solely in its
capacity as Owner Trustee


By: Arthur C. Blakeslee
Its: Vice President

Address

225 Asylum Street, 23rd Floor
Hartford, CT 06103

STATE OF CONNECTICUT)
)
COUNTY OF HARTFORD) SS:

On this, the _____ day of _____ 200_, before, a Notary Public in and for said County and State, personally appeared Arthur L. Blakeslee, who being by me duly sworn, says that (s)he is the Vice President of U.S. Bank Trust National Association, that said instrument was signed on _____, 200_ on behalf of said company by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Susan P. McNally
Name: _____
Notary Public
My Commission Expires: _____
Residing in _____ Connecticut

SUSAN P. McNALLY
NOTARY PUBLIC
MY COMMISSION EXPIRES MARCH 31, 2010

STATE OF)
)
COUNTY OF) SS:

On this, the _____ day of _____ 200_, before me, a Notary Public in and for said County and State, personally appeared _____, who being by me duly sworn, says that he is the _____ of NRG Power Marketing Inc. that said instrument was signed on _____, 200_ on behalf of said company by authority of its _____, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name: _____
Notary Public
My Commission Expires: _____
Residing in _____

Exhibit A

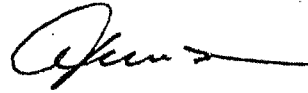
Equipment: FreightCar America, Inc. 120-ton aluminum BethGon® II Railcars
Quantity: 135
Road Numbers: TGNX 31553-31687 (inclusive)

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

12/19/06



Robert W. Alvord